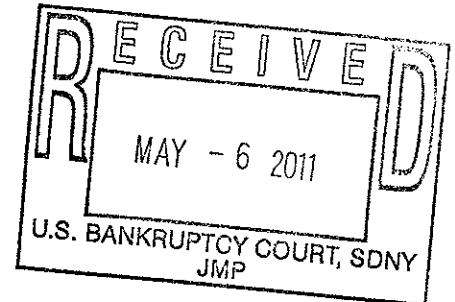


Seth L. Konheim
10 Lyndale Park
Westport, CT 06880

Chambers of the Honorable James M. Peck
Courtroom 601
One Bowling Green
New York, New York 10004

Attorney of the Debtors
Attn: Shai Waisman, Esq. and Mark Bernstein, Esq.
Weil Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153



Office of the United States Trustee for Region 2
Attn: Tracy Hope Davis, Esq. Elisabetta Gasparini, Esq. and Andrea Schwartz, Esq.
21st Floor
33 Whitehall Street
New York, New York 10004

Milbank, Tweed, Hadley & McCloy LLP
Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq. and Evan Fleck, Esq.
1 Chase Manhattan Plaza
New York, New York 10005

May 4, 2010

Bankruptcy Court: United States Bankruptcy court Southern District of New York
Debtor: Lehman Brothers Holdings Inc., et al., Debtors
Case No.: Chapter 11 Case No 08-13555 (JMP) (Jointly Administered)
Claimant Name: Seth L Konheim, 10 Lyndale Park, Westport, CT, 06980-1228
Notice of Hearing: Debtors One Hundred Seventeenth Omnibus Objection to claims (filed against the Debtors asserting claims for compensation arising out of employment with entities that are not Debtors in these chapter 11 cases)

Dear Sirs/Madams,

I DO oppose the disallowance, expungement, reduction or reclassification of my claim as noted in the Debtors ONE HUNDRED SEVENTEENTH Omnibus Objection to Claims (NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS) Claim Number 17412 filed 9/18/09.

This claim should not be disallowed, expunged, reduced or reclassified because **I have amended my claim to include the "Debtor"**. The Debtor, Lehman Brothers Holdings Inc., is a debtor to these chapter 11 cases.

In addition I am including the following:

- A copy of the amended claim that has been filed with Epic
- The Omnibus objection served
- Lehman's Vacation Policy
- 2007 total compensation report and calculation of amount owed for unused vacation

Regards,

A handwritten signature in black ink, appearing to read "Seth Konheim", with a stylized flourish at the end.

Seth L. Konheim

PROOF OF CLAIM

United States Bankruptcy Court/Southern District of New York
Lehman Brothers Holdings Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5076
New York, NY 10150-5076

In Re:
Lehman Brothers Holdings Inc., et al.
Debtors.

Chapter 11
Case No. 08-13555 (JMP)
(Jointly Administered)

Name of Debtor Against Which Claim is Held

Lehman Brothers Holdings Inc.

Case No. of Debtor

08-13555(JMP)

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)

THIS SPACE IS FOR COURT USE ONLY

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

*Seth Kouheim
10 Lyndale Park
Westport, CT 06880*

Telephone number: *203 341 9168*

Email Address: *Seth.Kouheim@amsh.com*

Name and address where payment should be sent (if different from above)

Telephone number:

Email Address:

☒ Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: *17412*
(If known)

Filed on: *9/18/09*

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

☐ Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ *8,000.00*

If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9), complete Item 6.

☐ Check this box if all or part of your claim is based on a Derivative Contract.*

☐ Check this box if all or part of your claim is based on a Guarantee.*

*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <http://www.lehman-claims.com> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.

☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <http://www.lehman-claims.com> if claim is based on a Derivative Contract or Guarantee.

2. Basis for Claim: *Employee Priority Claim - Compensation for services provided - accrued vacation (unused)*
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: *6189*

3a. Debtor may have scheduled account as:

(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other

Describe:

Value of Property: \$ _____ Annual Interest Rate _____ %

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

\$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9): \$ _____
(See instruction #6 on reverse side.)

7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.
8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary.
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date:

5/4/11

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Seth Kouheim Seth Kouheim, SUP

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim:

☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☒ Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).

☐ Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).

☐ Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).

☐ Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).

☐ Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).

Amount entitled to priority:

\$ 8,000.00

FOR COURT USE ONLY

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number:

YOU MUST INDICATE THE SPECIFIC DEBTOR AGAINST WHICH YOUR CLAIM IS ASSERTED, INCLUDING THE NAME OF THE DEBTOR AND THE RELATED CASE NUMBER (DEBTORS AND CASE NUMBERS LISTED BELOW), IN THE SPACE ALLOTTED AT THE TOP OF THE CLAIM FORM.

08-13555	Lehman Brothers Holdings Inc.	08-13905	CES Aviation LLC
08-13600	LB 745 LLC	08-13906	CES Aviation V LLC
08-13885	Lehman Brothers Commodity Services Inc.	08-13907	CES Aviation IX LLC
08-13888	Lehman Brothers Special Financing Inc.	08-13908	East Dover Limited
08-13893	Lehman Brothers OTC Derivatives Inc.	09-10108	Luxembourg Residential Properties Loan Finance S.a.r.l.
08-13899	Lehman Brothers Derivative Products Inc.	09-10137	BNC Mortgage LLC
08-13900	Lehman Commercial Paper Inc.	09-10558	Structured Asset Securities Corporation
08-13901	Lehman Brothers Commercial Corporation	09-10560	LB Rose Ranch LLC
08-13902	Lehman Brothers Financial Products Inc.	09-12516	LB 2080 Kalakaua Owners LLC
08-13904	Lehman Scottish Finance L.P.	08-13664	PAMI Statler Arms LLC

If your Claim is against multiple Debtors, complete a separate form for each Debtor.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9)

State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150- 5076

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured Claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Derivative Contract

A contract that is any of (i) a "swap agreement" as such term is defined in section 101(53B) of the Bankruptcy Code or (ii) a "forward contract" as such term is defined in section 101(25) of the Bankruptcy Code. A cash-market purchase or sale of a security or loan (i.e. any purchase or sale of a security or loan for settlement within the standard settlement cycle for the relevant market), exchange-traded future or option, securities loan transaction, repurchase agreement in respect of securities or loans, and any guarantee or reimbursement obligations which would otherwise be included in the definition of such terms in the Bankruptcy Code shall not be considered a Derivative Contract for the purposes of this definition nor shall any notes, bonds, or other securities issued by the Debtors or their affiliates (including, but not limited to, Lehman Brothers Holdings Inc., Lehman Brothers Treasury Co. B.V., Lehman Brothers Bankhaus AG, Lehman Brothers Holdings plc, Lehman Brothers Securities N.V., and Lehman Brothers (Luxembourg) Equity Finance S.A.).

Guarantee

A promise, representation or agreement to answer for the payment of some debt or the performance of some duty in case of the failure of another person or entity who is liable in the first instance.

Lehman Programs Securities

Lehman Programs Securities means those securities included on the Lehman Programs Securities list available on <http://www.lehman-docket.com> as of July 27, 2009.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : Chapter 11 Case No.
: 08-13555 (JMP)
Debtors. : (Jointly Administered)
: X
-----X

LBH OMN117 03-25-2011 (MERGE2,TXNUM2) 4000064210 BAR(23) MAIL ID *** 000043626385 *** BSIUSE: 118

KONHEIM, SETH
10 LYNDAL PARK
WESTPORT, CT 06880

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL, ERIKA DEL NIDO, ESQ., AT 212-310-8323.**

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SEVENTEENTH
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED	
Creditor Name and Address: KONHEIM, SETH 10 LYNDAL PARK WESTPORT, CT 06880	Claim Number: 17412 Date Filed: 9/18/2009 Debtor: No Case Classification and Amount: PRIORITY: \$ 8,000.00

PLEASE TAKE NOTICE that, on March 25, 2011, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their One Hundred Seventeenth Omnibus Objection to Claims (No Liability Non-Debtor Employee Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").¹

The Objection requests that the Bankruptcy Court disallow and expunge your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED on the ground that it was filed against the Debtors asserting claims for compensation arising out of your employment with entities that are not Debtors in these chapter 11 cases. **Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.**

If you do NOT oppose the disallowance and expungement of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the disallowance and expungement of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. prevailing Eastern Time on May 18, 2011 (the "Response Deadline").

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the response is directed; (ii) the name of the claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.

Guide to Working at
Lehman Brothers
Equal Employment
Opportunity
Sexual Harassment
Hours of Work and
Compensation
Time Off
Leaves of Absence
Programs and Services
Training and
Advancement
Work Practices
Separation

[Life @ Lehman](#)

[Benefits](#)

[Life Balance](#)

[Finance](#)

[Learning and Development](#)

[Mobility](#)

[Workplace](#)

Time Off

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- [Bank Holidays](#)
- [Vacation](#)
- [Additional Time Off](#)

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- [Divisional HR Con](#)
- [Employee Discou](#)
- [Frequently Reque](#)
- [Guide to Working](#)
- [HR e-Profile](#)
- [Job Postings](#)
- [New Hire Section](#)
- [U.S. Holidays](#)

Firm Holidays

Lehman Brothers' holiday schedule conforms to that of the New York Stock Exchange. The following holidays are generally observed:

- New Year's Day
- Martin Luther King, Jr. Day
- Presidents' Day
- Good Friday
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Day

Holiday Pay Eligibility

- If you are full-time and you are not required to work on a Firm-observed holiday, you are eligible to receive a day's regular rate of pay for the holiday.
- If you are part-time salaried and you are not required to work on a Firm-observed holiday, you are eligible to receive pay for your usual number of hours worked if you are regularly scheduled to work on the day when the holiday falls.
- If you are temporary or part-time hourly, you are not eligible for holiday pay.

Working on a Firm Holiday

- Non-exempt full-time or non-exempt part-time salaried individuals, who are required to work on a Firm-observed holiday, are eligible to receive a day's pay at their regular rate plus one and one-half times their regular rate of pay for the actual hours worked, or a floating holiday.
- Part-time hourly individuals who are required to work on a Firm-observed holiday receive their regular rate of pay for the actual hours worked and are not eligible for additional compensation.
- Exempt individuals who are required to work on a Firm-observed holiday are not eligible to receive holiday pay in addition to their regular rate of pay.

Bank Holidays

Occasionally, there are bank holidays such as Columbus Day and Veterans' Day on which the Firm is not closed. Certain business units' activities, however, are directly affected by bank/exchange closings (e.g., Fixed Income Division).

If your business unit is affected by a bank holiday, your manager will determine whether you need to report to work. If you are not required to work on a bank holiday, the day will not be recorded as a vacation or personal day. If your manager determines that you need to report to work on a bank holiday, you are not eligible for an additional day off. If your manager determines that you need to report to work and you request a day off, an authorized day off will be recorded as a vacation or personal day.

Vacation

Lehman Brothers offers a vacation policy that provides individuals with time away from work

to relax and rejuvenate, as well as to meet personal life demands. We strongly encourage you to take all the days to which you are entitled.

Vacation Eligibility

If you are an active full-time employee, and have completed at least one year of service, you are eligible for paid vacation time, based on your length of employment and corporate title, according to the schedule below.

Title/Tenure	Amount of Vacation
Up to Vice President level	
New hire Jan 1 - Jun 30	2 weeks ¹
New hire July 1 - Dec 31	2 weeks ²
Through the 5th anniversary	3 weeks
On the 5th anniversary	4 weeks
On the 10th anniversary	4 weeks
On the 15th anniversary	4 weeks
On the 20th anniversary	5 weeks
On the 25th anniversary	5 weeks
On the 30th anniversary	6 weeks
Vice Presidents and Above	
New hire Jan 1 - Jun 30	2 weeks ³
New hire July 1 - Dec 31	2 weeks ⁴
Through the 5th anniversary	4 weeks
On the 5th anniversary	4 weeks
On the 15th anniversary	5 weeks
On the 25th anniversary	5 weeks
On the 30th anniversary	6 weeks

¹ Eligible after 6 months of continuous employment. Eligible for 3 weeks in the second calendar year of employment.

² Eligible after 6 months of continuous employment. Eligible for an additional week following the anniversary date in the second calendar year of employment. Eligible for 3 weeks in the next calendar year of employment.

³ Eligible after 6 months of continuous employment. Eligible for 4 weeks in the second calendar year of employment.

⁴ Eligible after 6 months of continuous employment. Eligible for 2 additional weeks following the anniversary date in the second calendar year of employment. Eligible for 4 weeks in the next calendar year of employment.

In addition to the schedule above, full-time employees who have completed one year of service will be eligible for one week of unpaid vacation time per vacation year. This week is available after all paid vacation time has been used and when additional vacation time may be needed. Unpaid vacation time will be approved only for five consecutive days away from the office.

Vacation time may be scheduled at any time mutually convenient for you and your department, and should be confirmed with your immediate supervisor in advance. The Firm's vacation year begins January 1 and ends December 31. Vacation time may be taken in half-day or full-day increments. Vacation time that is not taken in the calendar year in which you become eligible for it may not be carried over into the subsequent calendar year unless it is approved in writing by your manager and your divisional Human Resources director. In addition, if your employment commences between January 1 and June 30, you may use your vacation time through December 31 of the following calendar year. Please note that you will not receive compensation in lieu of unused vacation time unless required by applicable law.

Break in Service

If you have prior service with Lehman Brothers or one of its predecessor firms, you may receive credit for your prior service for purposes of determining vacation eligibility. If you return to Lehman Brothers within one year of your separation date, and you had at least one year of service prior to your separation, all prior service will be credited for vacation eligibility purposes. Uninterrupted periods of employment are added together to determine the actual length of service for vacation. Any break in service is not included in calculating the total length of service.

After your rehire date, you are eligible for vacation after completing six months of service.

Vacation Eligibility for Part-time Salaried and Part-time Hourly Individuals

If you are regularly scheduled to work a minimum of 20 hours per week on an ongoing basis, you are eligible for vacation according to the schedule above. Your vacation eligibility is determined by your regular or average work schedule. For example: If your regularly-scheduled work week is 3 days or 20 hours per week, and according to the schedule you are eligible for 3 weeks of vacation, your vacation eligibility would be 3 weeks of 3 days, or 3 weeks of 20 hours, for a total of 9 days or 60 hours of vacation.

Vacation Eligibility for Commissioned Individuals

Investment Representatives and other individuals paid by draw and/or commissions are eligible for the same vacation schedule as other members of the Firm. If you are paid through commissions or on a draw, you are eligible to receive any applicable draw and/or commissions generated in your absence as agreed upon by your manager and your divisional Human Resources director.

Change of Status

If your status changes (e.g., part-time to full-time, promotion to Vice President), you are eligible for vacation time at the new level, effective immediately, according to your total length of service.

Vacation Eligibility When You Separate

If you separate from the Firm, either voluntarily or involuntarily, you will not receive pay in lieu of unused vacation days, except as required by applicable law or pursuant to Lehman Brothers Inc. Severance Plan.

Please note that some of the policies described may vary somewhat from state to state in accordance with local legal requirements. In particular, employees in California should consult with Human Resources concerning special rules relating to the accrual and taking of vacation and personal time.

Personal Days

The Firm provides you with days off to attend to personal matters during the year. Similar to vacation time, personal days should be scheduled with your manager in advance, when possible. The number of personal days to which you are entitled is based upon your employment status as outlined below:

- If you are full-time, you are eligible for three personal days each calendar year after you have completed six months of continuous employment.
- If you are part-time salaried, you are eligible for one personal day each calendar year after you have completed six months of continuous employment. After your fifth anniversary, you are eligible for two personal days each calendar year.
- If you are temporary or part-time hourly, you are not eligible for personal days.

Unused personal days may not be carried over into the next calendar year. In addition, you will not receive pay in lieu of any unused personal days, unless otherwise required by applicable law.

Time Off To Vote

The Firm supports your right to vote in national, state and local elections. Each Election Day, the Firm will provide you with information detailing the polling hours in your state.

When possible, you should make arrangements to vote before or after regular work hours. If you are unable to vote during non-working time, you should request time away from the office from your manager.

Sick Days

Lehman Brothers supports your need to take time off from work as medically necessary to recover from your own illness or to care for someone else during an illness for whom you are the primary caregiver, such as your child or your parent. Sick days are intended for single day or short term absences and should be used as appropriate; you do not accumulate sick days at Lehman Brothers. If you are away from work for more than three

consecutive days, you should consult with your divisional Human Resources staff as you may be eligible for an Employee Medical Leave of Absence or a Family Medical Leave of Absence under the Firm's policies (for more information regarding medical leaves, please refer to LehmanLive, keyword: leaves.)

You may be required to provide medical documentation substantiating your absences, e.g., when your absence is due to a communicable condition, you are sent home or to a medical professional due to the illness, or your absences are excessive. Your manager and your divisional Human Resources staff can provide you with guidelines for "excessive" absenteeism (for more information, refer to the Attendance and Punctuality Policy). Please note that excessive absenteeism will be addressed as a performance issue.

Religious Observance

Lehman Brothers makes reasonable efforts to accommodate individuals' religious beliefs. This includes providing sufficient time off for religious observance if the absence does not cause undue hardship.

At the beginning of each calendar year, you should schedule and use all available paid time off (personal and vacation days) for all known religious observances. If you have used all available paid time off, please discuss appropriate arrangements with your manager.

Bereavement Leave

The Firm provides time away from the office in the event you suffer the loss of a family member. If you are full-time or part-time salaried, you are provided up to five days of leave with pay when a death occurs in your immediate family. Your manager may approve a request for additional time away from the office if there are extenuating circumstances.

For purposes of the Firm's Bereavement Leave policy, immediate family includes your spouse or domestic partner, child, parent, sibling, grandparent or grandchild, as well as your spouse or domestic partner's child, parent, sibling, grandparent or grandchild. A domestic partner is an individual who is not related to you, but who is living with you on a continuous basis and with whom you have a close and committed personal relationship.

Jury Duty/Subpoena Duty

Lehman Brothers supports your efforts to perform your civic duty by serving on a jury or testifying in a court of law. If called to serve, you should:

- present your manager with a copy of your juror summons or subpoena as far in advance as possible prior to the date you will be required to be away from work;
 - call your manager daily to report your status;
 - return to work during any regular office hours when you are excused from duty; and
 - provide your manager with a notice of confirmation stating the duration of duty served.
- If you are either full-time or part-time salaried and you are summoned for jury or subpoena duty, you will receive your regular pay for the period of active jury/subpoena duty for up to twenty (20) business days in any revolving 12 months. You are also permitted to retain any compensatory fees for performance of jury service (e.g., juror fees).

If you are either part-time hourly or temporary/seasonal, you are not eligible to receive your regular pay during jury or subpoena duty, unless otherwise required by applicable law.

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Konheim, Seth L. ID: 10014394 Region: Americas Unit: OPS
Hire Dt: 07/17/1995 Term Dt: DeptID: 60754 Gvrnmt Mid Office Prop Trading Prod Grp:

Year	Salary	Stock Ind	Paid By	Quote Curr	Paid Total Comp
2007	B	VP	DOM	USD	209,999.98 USD

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TC or Bonus Entry
Amount type: Currency Code: Total Comp or Bonus:

Quote Currency Summary		USD Summary		Taxable Gross (USD)	
Annual Base:	130,000.00 USD	Annual Base:	130,000.00	Bonus Before Xfers:	80,000.00
Paid Base:	129,999.98 USD	Paid Base:	129,999.98	Departmentals In:	
Commissions:		Commissions:		Journals In:	
Bonus:	80,000.00 USD	Bonus:	80,000.00	Departmentals Out:	
Other Comp:		Other Comp:		Journals Out:	
OT/Shift:		OT/Shift:		Supplemental Pymnt:	
TC Paid Base:	209,999.98 USD	TC Paid Base:	209,999.98	Supplemental In:	
TC Annual Base:	210,000.00 USD	TC Annual Base:	210,000.00	Supplemental Out:	
				Advances:	()
				RSU/CSA Awards:	(10,350.00)
				Stock Options:	()
				Payroll:	()
				Deductions:	
				Taxable Gross:	69,650.00

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$$210,000 / 52 \times 2 = 8,000.00$$

210,000 = Compensation

52 = weeks in the year

2 = weeks of accrued vacation owed